

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 1160 – SB 1184

April 17, 2009

SUMMARY OF AMENDMENT (006176): Deletes the original bill in its entirety. Increases, from three to five gallons, the maximum amount of untaxed alcoholic beverages or wine for personal use that may be transported into or within the state. Updates sections of the Code that make reference to tax stamps upon liquor to reflect that such stamps are no longer placed on alcoholic beverages.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Revenue – Not Significant

Increase Local Revenue – Not Significant

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Increase State Expenditures – Not Significant

Assumption applied to amendment:

- Any increase in state expenditures for administrative expenses related to increasing the amount of untaxed liquor authorized within the state is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/cce